

ORDINANCE NO. 1879

AN ORDINANCE OF THE CITY OF ASHLAND, OREGON ADOPTING  
A UTILITY USER TAX UPON THE USE OF ELECTRIC FACILITIES  
AND SERVICES; AND DECLARING AN EMERGENCY.

THE PEOPLE OF THE CITY OF ASHLAND DO ORDAIN AS FOLLOWS:

SECTION 1. A new Section 14.16.070 shall be added to the Ashland  
Municipal Code to read as follows:

"14.16.070. The billings for rates and charges set forth in Sections 14.16.030 to 14.16.060 inclusive of this chapter, shall be discounted by twenty percent (20%) "Rates" and "Charges", as used herein, shall mean charges for metered energy, minimum charges for service, demand charges, customer charges, service charges, capacity charges, standby charges, use-of-facilities charges, and all other annual or monthly charges. This section shall not apply to agencies of the United States Government, the State of Oregon, or any other utility customer exempted by law from the payment of the utility user tax set forth in Chapter 4.28 of the Ashland Municipal Code."

SECTION 2. A new Chapter 4.28 shall be added to the Ashland Municipal Code to read as follows:

"Chapter 4.28

Utility User Tax

Sections:

- 4.28.010 Definitions
- 4.28.020 Tax Imposed
- 4.28.030 Exemptions
- 4.28.040 Payment and Collection of Tax
- 4.28.050 Actions to Collect
- 4.28.060 Duty to Collect Procedures
- 4.28.070 Powers and Duties of Director of Finance
- 4.28.080 Refunds, Erroneous Payments
- 4.28.090 Effective Date

4.28.010 Definitions. Except where the context otherwise requires, the definitions contained in this section shall govern the construction of this chapter:

A. Person shall mean any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate trust, business trust, receiver, trustee, syndicate, Massachusetts business or common law trust, society, or any other group or combination acting as a unit.

B. City shall mean the City of Ashland.

C. Month shall mean a calendar month.

D. Service User shall mean any person required to pay the tax imposed under the provision of this ordinance.

E. Charges shall mean metered energy, minimum charges for service, demand charges, customer charges, capacity charges, standby charges, use-of-facilities charges, and all other annual or monthly charges.

4.28.020 Tax Imposed. There is hereby imposed a tax upon every person in the City using electric energy or services within the City. The tax imposed by this section shall be at the rate of twenty-five (25%) of the charges for such energy and services, and shall be paid by the person paying for such energy or services.

4.28.030 Exemptions. Nothing in this ordinance shall be construed as imposing a tax upon any person when the imposition of such tax upon that person would be in violation of law.

4.28.040 Payment and Collection of Tax. The tax imposed by this chapter shall be collected from the service user at the time that payment is made for charges for electric energy or service.

4.38.050 Actions to Collect. Any tax required to be paid by a service user under the provisions of this Chapter shall be deemed a debt owed by the service user to the City. The Director of Finance may take such actions to secure payment as provided in Section 14.12.050 of the Ashland Municipal Code.

4.28.060 Duty to Collect. Procedures. The duty to collect and remit the taxes imposed by this Chapter shall be performed as follows:

A. The taxes imposed by this Chapter shall be collected insofar as practicable at the same time as, and along with, the charges made in accordance with regular billing practice of the City. Except in those cases where a service user pays the full amount of said charges but does not pay any portion of a tax imposed, or where a service user has notified the City that he is refusing to pay a tax imposed which the City is required to collect, if the amount paid by a service user is less than the full amount of the charge and tax which has accrued for the billing period, a proportionate share of both the charge and the tax shall be deemed to have been paid.

B. The duty to collect tax from a service user shall commence with the beginning of the first regular billing period applicable to that person which starts on or after the operative date of this Chapter. Where a person receives more than one billing, one or more being for different periods than another, the duty to collect shall arise separately for each billing period.

4.28.070 Powers and Duties of Director of Finance. The Director of Finance of City shall have the power and duty, and is hereby directed to enforce each and all of the provisions of this Chapter. The Director of Finance, subject to the prior approval of the City Administrator and City Attorney, shall have power to adopt rules and regulations not inconsistent with the provisions of this Chapter for the

purpose of carrying out and enforcing the payment, collection and remittance of the taxes herein imposed; and a copy of such rules and regulations shall be on file and available for public examination in the office of the Director of Finance.

4.28.080 Refunds. Erroneous Payments.

A. Whenever the amount of any tax has been overpaid or paid more than once or has been erroneously or illegally collected or received by the Director of Finance under the provisions of this Chapter, it may be refunded or the bill corrected. A claim in writing shall be filed with the Director of Finance within three (3) years of the date of payment stating under penalty of perjury the specific grounds upon which the claim is founded.

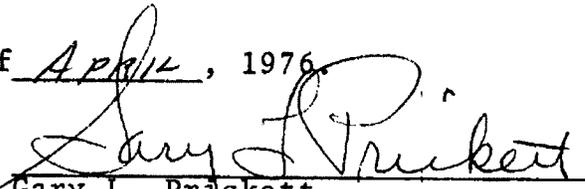
B. No refund shall be paid under the provisions of this section or a bill corrected unless the claimant establishes his right thereto by his written records showing entitlement thereto.

4.28.090 Effective Date. Inasmuch as it is necessary to enact the tax provisions of this Chapter beginning with the next billing cycle following the adoption of this Chapter in order to preserve the public health, safety and general welfare, an emergency is hereby declared to exist and this ordinance shall be effective upon its passage by the Council and approval by the Mayor.

The foregoing ordinance was first read on the 6<sup>th</sup> day of April, 1976, and duly PASSED and ADOPTED this 9<sup>th</sup> day of APRIL, 1976.

  
Joseph M. Butler  
City Recorder

SIGNED and APPROVED this 9<sup>th</sup> day of APRIL, 1976.

  
Gary L. Prickett  
Mayor